



**CITY OF NEW BRAUNFELS, TEXAS  
SPECIAL CITY COUNCIL MEETING**



**CITY HALL - COUNCIL CHAMBERS  
550 LANDA ST.**

**THURSDAY, SEPTEMBER 9, 2021 at 6:00 PM**

Rusty Brockman, Mayor	Lawrence Spradley, Councilmember (District 4)
Shane Hines, Councilmember (District 1)	Jason Hurta, Councilmember (District 5)
Justin Meadows, Mayor Pro Tem (District 2)	James Blakey, Councilmember (District 6)
Harry Bowers, Councilmember (District 3)	Robert Camareno, City Manager

**Please click the link below to join the webinar:**

**<https://us02web.zoom.us/j/88043154501> or call 833-926-2300 Webinar ID: 880  
4315 4501**

**The meeting will be located at City Hall - Council Chambers where a quorum  
of the City Council intends to be present.**

***MISSION STATEMENT***

***The City of New Braunfels will add value to our community  
by planning for the future, providing quality services, encouraging  
community involvement and being responsive to those we serve.***

**AGENDA**

**CALL TO ORDER**

**CALL OF ROLL: CITY SECRETARY**

**INVOCATION: COUNCILMEMBER BLAKEY**

**PLEDGE OF ALLEGIANCE & SALUTE TO THE TEXAS FLAG**

**1. WORKSHOP**

- A) Public Hearing on the proposed tax rate for the City of [21-830](#)  
New Braunfels for tax year 2021 and announce the  
meeting date and time of adoption.  
Jared Werner, Chief Financial Officer
- B) Public hearing on the FY 2022 Operating Budget and [21-832](#)  
Plan of Municipal Services.  
Jared Werner, Chief Financial Officer
- C) Discuss and consider approval of the first reading of an [21-833](#)  
ordinance adopting the 2021 ad valorem tax rates.  
Jared Werner, Chief Financial Officer

- D) Discuss and consider approval of the first reading of an [21-834](#) ordinance adopting the FY 2022 Operating Budget and Plan of Municipal Services.

Jared Werner, Chief Financial Officer

*NOTE: The City Council reserves the right to retire into executive session concerning any of the items listed on this Agenda whenever it is considered necessary and legally justified under the Open Meetings Act (Chapter 551 of the Texas Government Code).*

**CERTIFICATION**

I hereby certify the above Notice of Meeting was posted on the bulletin board at the New Braunfels City Hall.

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Caitlin Krobot, City Secretary

NOTE: Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf or hearing impaired, readers, or large print, are requested to contact the City Secretary's Office at 221-4010 at least two (2) work days prior to the meeting so that appropriate arrangements can be made.

9/9/2021

Agenda Item No. A)

**PRESENTER:**

Jared Werner, Chief Financial Officer

**SUBJECT:**

Public Hearing on the proposed tax rate for the City of New Braunfels for tax year 2021 and announce the meeting date and time of adoption.

**DEPARTMENT: Finance****COUNCIL DISTRICTS IMPACTED:** [Enter Text Here]**BACKGROUND INFORMATION:**

City Council held work sessions on the FY 2022 Budget and tax rates on August 9, 10, 12, and 16.

In order for property owners in the State of Texas to be informed of any increases in their property values, truth-in-taxation requirements were embodied in the Texas Constitution and the Tax Code. Taxing units are required to calculate the No New Revenue (effective) tax rate and the Voter Approval (rollback) tax rate after receiving the certified appraisal roll from the chief appraiser.

The No New Revenue tax rate is the total tax rate needed to raise the same amount of property tax revenue from the same properties in both the 2020 tax year and 2021 tax year. The Voter Approval tax rate (VAR) is the highest tax rate the City may adopt before a mandatory election is triggered. Previously, when an entity presented a rate above this threshold, voters would then be entitled to petition for an election to limit the rate that may be approved. In addition to this change, the VAR threshold on the increase to Operations and Maintenance (O&M) taxes was reduced from 8% to 3.5%.

The proposed tax rate of 47.5376 cents is a .8 cent decrease from last year. The two components that make up the rate have been modified as well. The Interest & Sinking (I&S - debt service) portion of the rate totals 22.7983 cents while the Operations & Maintenance (O&M - General Fund) portion of the rate totals 24.7393 cents. The total rate of 47.5376 is equal to the Voter Approval tax rate for this year as well. As a result of the Voter Approval calculation, the O&M (General Fund) portion of the rate decreases by nearly .8 cents. The I&S Rate remains at the same level as last year, which will provide sufficient revenue to support debt service payments for all existing and recently approved debt obligations. The two most recent issuances were approved at the August 16<sup>th</sup> Budget Workshop which will support the 2019 Bond Projects as well as provide funding for preliminary engineering for potential 2023 Bond Projects. Following is a summary of the tax rate calculations completed by the Comal County Tax Office.

**PROPOSED TAX RATE****\$0.475376 PER \$100**

<b>PRECEDING YEAR'S TAX RATE</b>	<b>\$0.483194 PER \$100</b>
<b>No New Revenue (EFFECTIVE) TAX RATE</b>	<b>\$0.449967 PER \$100</b>
<b>Voter Approval (ROLLBACK) TAX RATE</b>	<b>\$0.475376 PER \$100</b>

State law requires that a public hearing be held by the governing body before adopting the final tax rate. These hearings will be held on September 9, 2021.

**ADDRESSES A NEED/ISSUE IN A CITY PLAN OR COUNCIL PRIORITY:**

<b>X</b>	Yes	<b>City Council Priority</b>	<b>Strategic Priorities:</b> 8-Maintain fiscal stability of City operations
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**ISSUE:**

[Enter Text Here]

**FISCAL IMPACT:**

The proposed ad valorem tax revenues generated by the proposed tax rate provide funding for the FY 2022 Budget in the General Fund and Debt Service Fund.

**RECOMMENDATION:**

Staff recommends City Council set the proposed tax rate with a record vote.

9/9/2021

Agenda Item No. B)

Presenter/ContactJared Werner, Chief Financial Officer  
(830) 221-4385- jwerner@nbtexas.org**SUBJECT:**

Public hearing on the FY 2022 Operating Budget and Plan of Municipal Services.

**BACKGROUND / RATIONALE:**

Texas Local Government Code requires that taxing entities now hold one public hearing on the Annual Budget.

City Council held work sessions on the FY 2022 Budget and 2021 tax rate on August 9, 10, 12, and 16. As required by law, the City published a notice regarding the public hearing on the budget.

**ADDRESSES A NEED/ISSUE IN A CITY PLAN OR COUNCIL PRIORITY:**

X	Yes	City Plan/Council Priority	Strategic Priorities: Maintain fiscal stability of City operations
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**FISCAL IMPACT:**

The FY 2022 Operating Budget and Plan of Municipal Services will provide funding for all services, operating costs, equipment and capital projects for the new fiscal year.

**COMMITTEE RECOMMENDATION:**

N/A

**STAFF RECOMMENDATION:**

No action is required.

9/9/2021

Agenda Item No. C)

Presenter/ContactJared Werner, Chief Financial Officer  
(830) 221-4385 - jwerner@nbtexas.org**SUBJECT:**

Discuss and consider approval of the first reading of an ordinance adopting the 2021 ad valorem tax rates.

**BACKGROUND / RATIONALE:**

City Council held work sessions on the FY 2022 Budget and tax rates on August 10, 12 and 16.

The proposed tax rate of 47.5376 cents is a .8 cent decrease from last year. The Interest & Sinking (I&S - debt service) portion of the rate totals 22.7983 cents while the Operations & Maintenance (O&M - General Fund) portion of the rate totals 24.7393 cents. The total rate of 47.5376 cents is equal to the Voter Approval tax rate for this year as well. As a result of the Voter Approval calculation, the O&M (General Fund) portion of the rate decreases by nearly .8 cents. The I&S Rate remains at the same level as last year, which will provide sufficient revenue to support debt service payments for all existing and recently approved debt obligations. The two most recent issuances were approved at the August 16<sup>th</sup> Budget Workshop which will support the 2019 Bond Projects as well as provide funding for preliminary engineering for potential 2023 Bond Projects. Following is a summary of the tax rate calculations completed by the Comal County Tax Office.

<b>PROPOSED TAX RATE</b>	<b>\$0.475376 PER \$100</b>
<b>PRECEDING YEAR'S TAX RATE</b>	<b>\$0.483194 PER \$100</b>
<b>NO NEW REVENUE TAX RATE</b>	<b>\$0.449967 PER \$100</b>
<b>VOTER APPROVAL TAX RATE</b>	<b>\$0.475376 PER \$100</b>

State law requires that a public hearing be held by the governing body before adopting the final tax rate.

**ADDRESSES A NEED/ISSUE IN A CITY PLAN OR COUNCIL PRIORITY:**

<b>X</b>	Yes	<b>City Plan/Council Priority</b>	Strategic Priorities: Maintain fiscal stability of City operations
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**FISCAL IMPACT:**

The ad valorem tax revenues provide funding for the FY 2022 Budget in the General Fund and Debt Service Fund.

**COMMITTEE RECOMMENDATION:**

N/A

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**STAFF RECOMMENDATION:**

Staff recommends approval of the first reading of the tax ordinance for the 2021 ad valorem tax rates.

## **ORDINANCE NO. 2021-**

### ***TAX LEVY ORDINANCE***

#### **AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF NEW BRAUNFELS AND FOR THE TAX DEBT SERVICE FUND FOR PAYMENT OF INTEREST AND PRINCIPAL REQUIREMENTS FOR THE FISCAL YEAR OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

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BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEW BRAUNFELS,  
TEXAS:

**SECTION 1.** That there is hereby levied and there shall be collected for the use and benefit of the City's General Operating Fund during the Fiscal Year 2022, the sum of \$0.247393 on each One Hundred Dollars (\$100.00) of the assessed valuation of taxable property, real, personal and mixed, of said City of New Braunfels, which taxes, when collected, shall be paid into the City's General Operating Fund in the City Treasury. In accordance with the provisions and requirements of Section 26.05 (b) (1) of the Texas Property Tax Code, as amended, the City Council hereby states that **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**SECTION 2.** That there is hereby levied and there shall be collected for the use and benefit of the City's Tax Debt Service Fund during the Fiscal Year 2022, the sum of \$0.227983 on each One Hundred Dollars (\$100.00) of the assessed valuation of taxable property, real, personal and mixed, of said City of New Braunfels, which taxes, when collected, shall be paid into the City's Debt Service Fund.

**SECTION 3.** That the governing body of the City of New Braunfels proposes to use the revenue attributable to the tax rate increase for the purpose of funding increases to support increased General Fund service demands, meet the city's debt service commitments as well as other increased expenses related to the growth of the community.

**SECTION 4.** That for the use and support of the Fiscal Year 2022 Budget, the total tax levy of \$0.475376 on every One Hundred Dollars (\$100.00) assessed valuation of taxable property in the City of New Braunfels as listed and rated above, shall become due and payable on/about October 1<sup>st</sup>, 2021, and become and be considered delinquent if not paid by January 31<sup>st</sup>, 2022. In

accordance with the provisions and requirements of Section 26.05 (b) (1) of the Texas Property Tax Code, as amended, the City Council hereby states that **THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.6 PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$7.85**

After January 31, 2022, such taxes shall become delinquent and the penalty and interest designated herein shall be collected for each month or portion of month that the delinquent taxes remain unpaid:

	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
Penalty	6	7	8	9	10	12	12	12	12	12	12	12
Interest	1	2	3	4	5	6	7	8	9	10	11	12
Total	7%	9%	11%	13%	15%	18%	19%	20%	21%	22%	23%	24%

The rate of interest to be collected on delinquent taxes shall be one percent (1%) per month for each month they remain unpaid. On July 1, the total penalty incurred on delinquent taxes shall be twelve percent (12%) without regard to the number of months the tax is delinquent. Accrual of interest at one percent (1%) per month for each month taxes remain unpaid shall continue to accrue until taxes are paid.

Further, after July 1, 2022, an additional Tax Attorney Fee in the amount of fifteen percent (15%) shall be added to penalty and interest as set forth herein on all delinquent taxes forwarded to the designated Delinquent Tax Attorney for collection of said delinquent taxes.

**SECTION 5.** All monies collected under this Ordinance for the specific items herein named, be and the same are hereby appropriated and set apart for the specific purposes indicated in such items and that the Assessor-Collector of Taxes, the City Secretary and the City Treasurer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds, it is hereby made the duty of the Tax Assessor-Collector of Taxes and every person collecting money for the City of New Braunfels, Texas, for delivery to the City Treasurer and the City Secretary at the time of depositing monies, a statement showing to what funds such deposit shall be made and from what sources received. All receipts for the City not specifically apportioned by this Ordinance are hereby made payable to the General Operating Fund of the City.

SECTION 6. The recorded vote on this Ordinance was as follows:

1<sup>st</sup> Reading    2<sup>nd</sup> Reading

District One	Council Member Shane Hines
District Two	Mayor Pro Tem Justin Meadows
District Three	Council Member Harry Bowers
District Four	Council Member Lawrence Spradley
District Five	Council Member Jason Hurta
District Six	Councilmember James Blakey
	Mayor Rusty Brockman

SECTION 7. That all ordinances and parts of ordinances in conflict be and same are hereby repealed.

SECTION 8. This ordinance shall become effective immediately upon its passage as provided by the Charter.

**PASSED AND APPROVED:** First reading this the 9<sup>th</sup> day of September, 2021.

**PASSED AND APPROVED:** Second reading this the 13<sup>th</sup> day of September, 2021.

**CITY OF NEW BRAUNFELS, TEXAS**

**BY:** \_\_\_\_\_  
**Rusty Brockman, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Caitlin Krobot, City Secretary**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
**VALERIA ACEVEDO, City Attorney**

9/9/2021

Agenda Item No. D)

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Presenter/ContactJared Werner, Chief Financial Officer  
(830) 221-4385 - [jwerner@nbtexas.org](mailto:jwerner@nbtexas.org)**SUBJECT:**

Discuss and consider approval of the first reading of an ordinance adopting the FY 2022 Operating Budget and Plan of Municipal Services.

**BACKGROUND / RATIONALE:**

City Council held work sessions on the FY 2022 Budget and tax rates on August 10, 12, and 16, 2021. As required by Texas Local Government Code, a public hearing on the budget was also held on September 9, 2021.

The attached ordinance includes the budget order as well. The budget order document describes how the budget will be controlled and managed throughout the fiscal year. At last, the budget order also includes a memo which describes any changes recommended to the proposed budget prior to adoption. The FY 2022 Proposed Operating Budget and Plan of Municipal Services document is adopted with the ordinance, budget order as well as the memo which covers any changes recommended by staff.

**ADDRESSES A NEED/ISSUE IN A CITY PLAN OR COUNCIL PRIORITY:**

<input checked="" type="checkbox"/>	Yes	City Plan/Council Priority	Strategic Priorities: Maintain fiscal stability of City operations
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**FISCAL IMPACT:**

The FY 2022 Operating Budget and Plan of Municipal Services will provide funding for all programs and projects for the new fiscal year.

**COMMITTEE RECOMMENDATION:**

N/A

**STAFF RECOMMENDATION:**

Staff recommends approval of the first reading of the budget ordinance for the FY 2022 Budget.

## **ORDINANCE NO. 2021-**

**AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF NEW BRAUNFELS FOR THE FISCAL YEAR 2022; MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; AND REGULATING THE PAYMENT OF MONEY OUT OF THE CITY TREASURY.**

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BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEW BRAUNFELS, TEXAS:

SECTION 1. The annual budget as more detailed in the attached document – City of New Braunfels FY 2022 Proposed Budget and Plan of Municipal Services - by reference and made a part hereof; and the attached Budget Order (including attachments) are hereby ratified and adopted as the budget for Fiscal Year 2022.

SECTION 2. The amounts documented in the City of New Braunfels FY 2022 Proposed Budget and Plan of Municipal Services are hereby appropriated subject as hereinafter set forth in this ordinance for use in maintenance and support of the departments and divisions of the City's government and for the purposes hereinafter mentioned for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

SECTION 3. That revenues included in the City of New Braunfels FY 2022 Proposed Budget and Plan of Municipal Services shall be used to fund the City's required expenditures for FY 2022. The amount of revenue raised by taxation shall constitute a determination of the amount of levy for the City's purposes in the corresponding tax year.

SECTION 4. That expenditures of funds for the City of New Braunfels shall hereafter be made in conformance with this budget as adopted; and as set forth in the Charter and ordinances of the City of New Braunfels, Texas.

SECTION 5. This ordinance shall become effective immediately upon its passage as provided by the Charter.

**PASSED AND APPROVED: First reading this the 9<sup>th</sup> day of September, 2021.**

**PASSED AND APPROVED: Second reading this the 13<sup>th</sup> day of September, 2021.**

**CITY OF NEW BRAUNFELS, TEXAS**

**BY:** \_\_\_\_\_  
**Rusty Brockman, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Caitlin Krobot, City Secretary**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
**VALERIA ACEVEDO, City Attorney**

# **Budget Order**

## **City of New Braunfels FY 2022 Budget**

**For the period October 1, 2021 through September 30, 2022**

### **Approval of the FY 2022 Budget**

City Council approves the FY 2022 Budget as filed with the City Secretary.

### **Authorized Positions and Salaries**

The positions listed in the FY 2022 Budget document under each department or division are the authorized positions for FY 2022. These lists include seasonal, part time regular and part time positions but not temporary positions. Temporary positions are approved during the year at the City Manager's discretion and depend on available budgeted funds. Any increase in the authorized number of positions requires City Council approval.

Salary increases are authorized for FY 2022 and unless otherwise directed by the City Manager, will be effective January 28, 2022. Uniform employees are also eligible for step pay plan adjustments. Step pay plan increases are effective on the employee's anniversary in their current position.

**The FY 2022 Budget, as adopted by City Council, controls expenditures by fund, department and at the group level for all funds in these categories. These groups are:**

- Employee Expenses
- Operations Expenses
- Capital Expenses
- Interfund Transfers
- Debt Service
- Contingencies

This means that, although funds are allocated into individual line items in each budget and those line-item allocations are adopted as part of the FY 2022 Budget, departments have flexibility in expensing these funds within the group. As long as the total appropriation for a group (for example employee expenses) is not exceeded, one or more-line items in the group (for example certification pay) may exceed its budget allocation. Operating (recurring) and Equipment and Initiatives (one-time), shown separately in the budget appropriations, are considered part of one appropriation - Operations Expenses - for budget control purposes. In the proposed budget document, funding for resource requests are separated from the other expenditure categories. This funding will be incorporated into the adopted budget document in the appropriate expenditure category i.e. employee, operating, capital expenditures.

In the CDBG, Special Revenue, Grants Funds, EARIP/HCP Fund and New Braunfels Economic Development Corporation (NBEDC) Budget, appropriations are controlled at the project level. As the Council accepts federal entitlements and grants, as donations are received from outside sources, and as projects are approved, those proceeds are appropriated and available to departments and to NBEDC to expend for identified City purposes and needs. As projects are completed, appropriations are reconciled to match the actual expenditure, to ensure that funds aren't expended up and above the intent of the specific allocation.

#### **Capital Improvement Funds (as listed in the designated section of the FY 2022 Budget document)**

Capital improvement funds are controlled at the project level. Expenditures within the individual projects may span fiscal years. However, budgetary control is not exercised by fiscal year; it is by the total project cost and total project expenditures. This provides a more realistic approach to budgetary control for these types of activities.

#### **Budget Amendment Process**

The budget may be changed through a budget transfer or a budget amendment only through an action of the City Manager (transfers) or City Council (amendments). Transfers move appropriations within a fund from one of the appropriation groups listed above to another of those groups, for example from operations expenses to capital expenses. These transfers most often occur within one department but can occur between departments within the same fund. The City Manager has the discretion to approve budget transfers. Budget amendments generally reflect changes in revenues and may allocate additional funds into a budget expenditure appropriation. Staff prepares an agenda item for Council consideration that describes the proposed budget amendment. A vote by the majority of the Council is required for approval of a budget amendment.

#### **Authority of the City Manager**

The City Manager and his authorized and designated employees, at his direction, are authorized to sign or release easements, airport leases, permits, and licenses; to authorize change orders of less than \$50,000; to sign interlocal agreements as authorized by state law; to sign documents authorizing the payment of funds, and to expend public funds as authorized by state law unless otherwise authorized by the City Council; to settle paving assessment, weed mowing, demolition, and other disputes based on legal questions of whether the assessments are enforceable or other extenuating factual circumstances. The City Manager is authorized to adjust compensation, within Council policy direction, of any City employee when in his discretion an adjustment needs to be made to hire or retain qualified personnel. The City Manager is authorized to hire temporary employees when needed and if sufficient funds are available within the adopted budget. The intent of this section is to provide the ability to conduct daily affairs of the City, which involves numerous decisions of a routine nature, and to hire and retain qualified personnel.

**City Council Approval**

The City Council hereby approves grants and contracts that are set out by this budget and authorizes the City Manager and his authorized and designated employees, at his discretion, to sign said federal, state, and other such grant and contract documents, including interlocal agreements, on behalf of the City. The funds for said contracts, agreements, and purchases are hereby approved and appropriated. The intent of this section is to approve and simplify the grant process and approve expenditures that are exempt from the Purchasing and Contracting Authority of Municipalities, Chapter 252 of the Local Government Code.

## ATTACHMENT 1

To: City Council

From: Jared Werner, Chief Financial Officer

Date: September 9, 2021

Subject: Recommended Changes to the FY 2022 Proposed Budget

After further staff review of the FY 2022 Proposed Budget document submitted to the City Council for their consideration, the following changes are recommended.

1. General Fund – The Proposed Budget included 3 months of operating costs for the new Police Department Headquarters, which included a Custodial position as well as operating costs such as janitorial supplies, landscaping, etc. The Proposed Budget captured all the cost in the Police Department Budget. This amendment will allocate the appropriate funding from the Police Department to the Public Works and Parks Department for all non-PD related expenses. There is no fiscal impact to this amendment.

New Police Department Headquarters	
Decrease Police Dept operating expenditures	\$41,224
Increase Parks and Rec operating expenditures	\$5,000
Increase Public Works operating expenditures	\$36,224

2. General Fund – The Proposed Budget included funding for a custodial contract within the Das Rec operating budget. As the budget was finalized, city staff was in the process of determining whether to maintain this service under contract or internalize the service with additional staff. As a result of various service issues and deficiencies, City staff have determined it is necessary to cancel the current custodial contract. As a result, this amendment will decrease the Das Rec operating budget to allow for the creation of a new Custodial position (1 FTE).

Parks and Recreation	
Decrease operating expenditures	\$40,000
Increase salary expenditures	\$40,000

*Das Rec*  
Custodian

FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget
2	2	3

3. Solid Waste – The Proposed Budget included four additional Solid Waste Operators to allow the residential division to reestablish the number of stops per route in line with industry standards. Three of the new automated side load collection vehicles will be purchased from the Solid Waste Fund, while the fourth will be purchased from the Enterprise Equipment Replacement Fund. After the proposed budget was presented to City Council, staff determined there was an error in the amount allocated for the three vehicles to be purchase from the Solid Waste Fund. The increase referenced below will allocate the additional funds needed to purchase all three vehicles within the Solid Waste fund. The impact to the Fund Balance from the increase will be immaterial. The

FY 2022 Adopted Fund Balance is still well above the 25% target required by policy.

Solid Waste	
Increase Capital expenditures	\$565,394

City of New Braunfels  
Solid Waste Fund  
Fiscal Year Ending September 30, 2022

Fund: 521

	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimate	FY 2022 Adopted Budget
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**Beginning Balance**

Undesignated Funds	\$ 4,273,403	\$ 4,699,647	\$ 5,312,911	\$ 5,516,703
Total Beginning Balance	\$ 4,273,403	\$ 4,699,647	\$ 5,312,911	\$ 5,516,703

**Revenue**

Charges for Services	\$ 10,176,579	\$ 10,287,907	\$ 10,343,657	\$ 10,655,829
Interest Income	26,641	30,000	2,000	2,500
Miscellaneous	356,889	99,500	64,750	75,000
Interfund Transfers	-	-	-	-
Total Revenue	10,560,109	10,417,407	10,410,407	10,733,329

<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 14,833,512</b>	<b>\$ 15,117,054</b>	<b>\$ 15,723,318</b>	<b>\$ 16,250,032</b>
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**APPROPRIATIONS**

Employee Expenses	\$ 3,891,884	\$ 4,123,417	\$ 4,043,025	\$ 3,724,874
Operation Expenses	3,528,445	4,145,008	3,824,233	4,334,365
Capital Expenses	7,068	192,500	171,181	956,283
Interfund Transfers	2,093,205	2,168,176	2,168,176	2,157,175
Resource Requests				-

<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 9,520,602</b>	<b>\$ 10,629,101</b>	<b>\$ 10,206,615</b>	<b>\$ 11,172,697</b>
Ending Fund Balance	\$ 5,312,911	\$ 4,487,954	\$ 5,516,703	\$ 5,077,335
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 14,833,512</b>	<b>\$ 15,117,054</b>	<b>\$ 15,723,318</b>	<b>\$ 16,250,032</b>